

15 AAC 05.010(b)(5) is amended to read:

(5) If the request for appeal concerns a permanent fund dividend matter under AS 43.23, the request must be filed with the permanent fund dividend division within 30 days after the date of the notice of assessment or disallowance, **unless the individual shows with the request for appeal that the failure to file within this period was the result of unavoidable circumstances beyond the individual's control;**

a request for appeal must be accompanied by a \$25 appeal fee, if applicable; the appeal fee must be addressed in accordance with the appeal form provided by the department.

(Eff. 1/12/64, Register 12; am 5/31/78, Register 66; am 12/26/80, Register 76; am 4/21/88, Register 106; am 1/1/93, Register 124; am 12/24/93, Register 128; em am 11/20/96 – 3/19/97, Register 140; am 4/18/97, Register 142; am 10/1/98, Register 147; am 1/1/2003, Register 164; am 1/1/2006, Register 176; am __/__/__, Register __)

Authority:	AS 25.27.020	AS 43.05.010	AS 43.05.080
	AS 43.05.240	AS 43.23.015	AS 43.23.055
	AS 43.55.110	AS 43.56.200	

15 AAC 23.103(c) is amended to read:

(c) An individual applying for a dividend must provide a current mailing **and physical** address with the application. If a corrected address for the individual is provided to the department by the United States Postal Service or a foreign postal service, the department may use that address. If the individual's mailing **or physical** address changes before the dividend is paid or during the appeal or collection process, the individual must notify the department in writing of the change in address. Except in the

case of a minor parent filing on behalf of that parent's own minor child under 15 AAC 23.113(b)(1)(C), the department will not implement a change of address requested by an individual who is a minor unless the individual submits proof satisfactory to the department of emancipation with the request.

(Eff. 1/1/93, Register 124; am 10/8/94, Register 131; am 3/30/95, Register 133; am 8/24/95, Register 135; am 1/1/99, Register 148; am 1/1/2000, Register 152; am 1/1/2002, Register 160; am 1/1/2003, Register 164; add'l am 1/1/2003, Register 164; am 1/1/2005, Register 172; am 1/1/2006, Register 176; am 1/1/07, Register 180; am 1/1/2008, Register 184; am 1/1/2009 , Register 188; am __/__/__, Register __)

Authority: AS 09.80.150 AS 43.05.290 AS 43.23.015

AS 09.80.160 AS 43.23.005 AS 43.23.035

AS 09.80.190 AS 43.23.011 AS 43.23.055

15 AAC 23.143(d)(6) is amended as follows:

(6) Claimed or maintained a claim of a homestead or homeowner's property tax exemption in another state or country, that required the individual to be a resident of that state of country[;] ,unless the individual;

(A) files an amended homestead or homeowner's property tax exemption claim deleting the claim of residency; and

(B) provides evidence from the other state or country that the individual filed an amended homestead or homeowner's property tax exemption claim deleting the claim of residency;

15 AAC 23.143(d)(16) is repealed:

(16) repealed __/__/____;

(Eff. 1/1/93, Register 124; am 6/26/93, Register 126; am 12/24/93, Register 128; am 10/8/94, Register 131; am 11/20/96, Register 140; am 4/18/97, Register 142; am 1/1/99, Register 148; am 1/1/2000, Register 152; am 1/1/2002, Register 160; am 1/1/2003, Register 164; am 1/1/2005, Register 172; am 1/1/2008, Register 184; am 1/1/2009, Register 188, __/__/__, Register ____)

Authority: AS 01.10.055 AS 43.23.008 AS 43.23.055
AS 43.23.005 AS 43.23.015

15 AAC 23.163(c) is amended to read:

(c) For purposes of

(1) AS 43.23.008(a)(1), receiving secondary or postsecondary education on a full-time basis means **enrollment and attendance in good standing as a full-time student where participation requires absence from the State of Alaska;**

(A) [ENROLLMENT AND ATTENDANCE IN GOOD STANDING AS A FULL-TIME STUDENT] at an academic institution for any of the 7th - 12th grades consistent with (d) of this section;

(B) [ENROLLMENT AND ATTENDANCE IN GOOD STANDING] for the purpose of pursuing a **vocational certificate**, associate, baccalaureate, or graduate degree, as a full-time student at a college, university, [OR]

junior or community college, **or postsecondary vocational institution** accredited by an accrediting agency that the United States Secretary of Education recognizes under 34 C.F.R. Part 602, or full-time participation in an internship program if the internship is required [FOR GRADUATION] by the college or university **as part of the student's academic program;** for the purposes of this subparagraph, an individual in the last academic year before graduation who was carrying enough credits to graduate, but fewer than full-time credits for any one term, semester, or quarter, is considered to have been a full-time student at that time; or

(C) [ENROLLMENT AND ATTENDANCE IN GOOD STANDING] for the purpose of pursuing [AN] **a vocational certificate,** associate, baccalaureate, or graduate degree, as a full-time student at a Title IV institution recognized under 20 U.S.C. 1001 – 1155 (The Higher Education Act of 1965) and 34 C.F.R., Part 600; or at a non-accredited college or university if students attending the college or university may qualify as eligible to receive a student loan from Nellie Mae [OR A STUDENT LOAN FROM THE EDUCATIONAL RESOURCES INSTITUTE (TERI)].

(2) AS 43.23.008(a)(2), receiving vocational, professional, or other specific education on a full-time basis [MEANS (A) ENROLLMENT AND ATTENDANCE IN GOOD STANDING AS A FULL TIME STUDENT RECEIVING VOCATIONAL-TECHNICAL TRAINING AS PART OF A

CAREER EDUCATION PROGRAM IF] for which, as determined by the Alaska Commission on Postsecondary Education, a comparable program is not reasonably available in the state at an educational institution eligible to participate in financial aid programs administered by the Alaska Commission on Postsecondary Education.

15 AAC 23.163 (c)(2)(A)(i) is repealed

(i) Repealed __/__/____

15 AAC 23.163 (c)(2)(A)(ii) is repealed

(ii) Repealed __/__/____

15 AAC 23.163 is amended by adding a new subsection to read:

(k) for the purposes of AS 43.23.008(c), an individual is not considered otherwise eligible if the individual was absent from the state for more than 180 days in each of the preceding 10 qualifying years.

(Eff. 1/1/93, Register 124; am 6/26/93, Register 126; am 12/24/93, Register 128; am 10/8/94, Register 131; am 11/20/96, Register 140; am 4/18/97, Register 142; am 1/1/99, Register 148; am 1/1/2000, Register 152; am 1/1/2002, Register 160; am 1/1/2003, Register 164; am 05/9/03, Register 166; am 1/1/2005, Register 172; am 1/1/2008, Register 184, am __/__/__, Register __)

Authority: AS 43.23.005 AS 43.23.015 AS 43.23.095
AS 43.23.008 AS 43.23.055

15 AAC 23.253 (a) is amended to read:

(a) Except to the extent required under AS 24.20.271, AS 24.55.160 – 24.55.170, AS 43.23.015, and 43.23.017 for the administration of the dividend program, and as provided in this section, [PERSONAL] information [RELATED TO] **provided in regard to** an individual's application [OR DIVIDEND] is confidential. Except as provided in (e) of this section, the department will release information [RELATED TO] **provided in regard to** an individual's application, **with the exception of a copy of a birth certificate,** [OR DIVIDEND] to that individual, **or** to an authorized representative of the [INDIVIDUAL, OR TO ANOTHER ADULT OR EMANCIPATED MINOR WHO FILED WITH THE INDIVIDUAL.] **individual.**

(Eff. 1/1/93, Register 124; am 10/8/94, Register 131; am 3/30/95, Register 133; am 11/20/96, Register 140; am 4/18/97, Register 142; am 8/22/97, Register 143; am 1/1/99, Register 148; am 1/1/2000, Register 152; am 1/1/2002, Register 160; am 1/1/2003, Register 164; am 1/1/2005, Register 172; am 1/1/2007, Register 180; am 1/1/2008, Register 184, am 1/1/2009, Register 188)

Authority:	Art. I, sec. 22,	AS 43.23.015	AS 43.23.017
	AK Const.	AS 43.23.055	AS 43.23.021